

FIN-4307 ANALYSIS OF FINANCIAL STATEMENTS

This is a 100% online class!

Spring 2022

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Wei Sun

Office: Founder's Hall, 323E

Email: wsun@tamuct.edu

Office Hours: By appointment

Mode of instruction and course access: This course is an online class with materials and lectures made available online via the [A&M-Central Texas Canvas Learning Management System](https://tamuct.instructure.com) [<https://tamuct.instructure.com>].

Student-instructor interaction:

My preferred communication method is via the TAMUCT email system. I check email regularly on weekdays and a couple of times a day on weekends. You will receive all official course correspondence at your TAMUCT email account, and you are responsible for the content of all course emails.

I highly recommend that you take the time to communicate with me by email or come to my office hours, and this will be beneficial to both of us. **Don't be afraid to ask for help!**

Emergency Warning System for Texas A&M University-Central Texas

SAFEZONE:

SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - [iPhone/iPad: \[https://apps.apple.com/app/safezone/id533054756\]](https://apps.apple.com/app/safezone/id533054756)
 - [Android Phone / Tablet \[https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp\]](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

COURSE INFORMATION

Course Materials and Textbook:

Required Text

Financial Reporting, Financial Statement Analysis, and Valuation 9th Edition (Coursemate access or additional codes purchase are NOT required), Wahlen, Baginski, and Bradshaw. Cengage, 2017. [Publisher Website](#)

Recommended Materials

Excel should suffice for all calculations. You may also consider a financial calculator or financial calculator app if you choose, but all calculations can be accomplished using Excel.

Course Overview and description: An analysis of financial statements for evaluating firm performance and values. Topics covered include interpretation of financial statements, performance and risk analysis, methods of firm valuation.

Course Objective: Students who successfully complete this course should be able to:

1. understand the impact of economics on financial statements;
2. explain the effect of judgment on the measurement of assets and liabilities;
3. identify the difference between income and cash flows;
4. analyze the cash flow statement;
5. complete profitability and risk analysis;
6. understand the concept of accounting quality;
7. process financial statement forecasting;
8. understand the concepts and methods underlying firm valuation.

Furthermore, successful accounting professionals possess strong analytical and communications skills, and are expected to work effectively with other professionals from diverse backgrounds. The course assignments are intended to help you develop and enhance these skills.

COURSE REQUIREMENTS

Grading

The grade weights and a discussion of each of the grade categories are provided below. We will be utilizing the grade book within the Canvas system; frequent feedback can help to diagnose and correct deficiencies.

<i>Module Quizzes (2 quizzes for each Model)</i>	60%
<i>Term Project 1 (Financial Ratio Analysis)</i>	15%
<i>Term Project 2 (Financial Statements Forecasting)</i>	15%
<i>Discussion</i>	10%

Module Quizzes

There will be two timed quizzes for each module (one module usually covers two chapters). This will allow many, smaller points of feedback throughout the course and provide you an

opportunity to assess and correct problems early. Quizzes will be administered through Canvas and you will have **one attempt** at each quiz.

These quizzes are 20 questions each and timed for 60 minutes. Therefore, you should not expect to have time to look up a lot of questions in the text, or “google” search very much. You may use your notes and textbook. However, if you try to look up every answer you will find that you do not have time to finish! Therefore, take good notes as you study and approach the tests and final exam as if you were taking a traditional on-campus course. Be prepared before you start! The tests have specified available and due dates and will not be available after the due date! Do not collaborate with any other person on tests. **Teamwork is not permitted** on quizzes.

Term Projects

There will be two term projects due during the semester. Each project will be worth 15 points. Late assignments will not be accepted. It is suggested you make a copy of your assignment prior to turning it in (with electronic submission of assignments - things can go wrong). The two projects again are individual assignments, and hence teamwork is not permitted. Detailed instructions will be posted through Canvas.

Discussions

Attendance and class participation/interaction are very important parts of the learning process. We will use discussion forums located in Canvas that will largely consist of chapter specific discussions. 0.5 points are available for each discussion question from Modules 1 through 6 and a total of 10 points for the course. To receive credit for your discussion, your posts must be made by midnight on the due date of the Module of material. Discussion grades will be determined by the quality but not the quantity. Because it is worth 10% of your grade, please do not take this part of the course lightly, as it can be the difference between two letter grades. Rather, you should plan on spending time dedicated to reading your colleagues’ posts and responding in the discussion forum.

Forums will not only be used for discussion, but I will also use the forums to cover questions about the subject material.

Bonus Point

There are opportunities to gain bonus points in this course. Your final grade will be computed based on your work on the formal/assessed activities previously described in this syllabus and the bonus points.

Reporting Illness or Absence

Due dates and deadlines have been established for each graded assignment. In this course, deadlines are taken very seriously. Please do not wait until the last day to submit assignments or to take quizzes and exams. If an emergency should arise, it is the student’s responsibility to contact the instructor prior to the deadline to discuss the matter. A deadline extension will be considered only if all of the following conditions are met: (1) Extreme emergency and (2) Instructor contacted prior to the due date.

Grading:

>= 90%	A
80 - 89.99%	B
70 - 79.99%	C
60 - 69.99%	D
< 60%	F

NOTE: Requests for Incomplete Grades: Incompletes will only be given in emergency or other extreme circumstances. Any request for an incomplete grade in this course must be approved by the professor prior to the last week of classes. Requests should be submitted in written form, include a detailed explanation and documentation, and must include an address and/or telephone number where you may be contacted throughout the following semester. There is a university requirement that a substantial portion of the course work must have been completed by the student prior to receiving an incomplete. Also, students will be required to enter into a contract with the professor to finish the course within some set time frame to be determined by the professor. Students will no longer be able to get an IC after doing 5% of the class and then get an extra semester to complete their work.

Posting of Grades

Grades will be posted in Canvas.

COURSE OUTLINE AND CALENDAR

Modules and Schedule

Module Number	Chapters	Topics	Dates
1	1 & 2	Overview Material	1/18-2/4
2	4 & 5	Profitability and Risk Analysis	1/30-2/20
3	3 & 7	Cash Flow and Financing Activities	2/17-3/11
4	8 & 9	Investing and Operating Activities	3/9-4/1
5	6 & 10	Accounting Quality and Financial Statements Forecasting	3/30-4/22
6	11 & 14	Valuation Approaches	4/20-5/13

Important University Dates:

Date	Description
January 17, 2022	Martin Luther King, Jr Day (University Closed)
January 18, 2022	Add, Drop and Late Registration Begins for 16- and First 8-Week Classes \$25 Fee assessed for late registrants
January 18, 2022	Classes Begin for Spring Semester
January 20, 2022	Deadline for Add, Drop, and Late Registration for 16- and First 8-Week Classes
January 25, 2022	Deadline to Drop First 8-Week Classes with No Record
February 1, 2022	Deadline for Teacher Education Program Applications
February 2, 2022	Deadline to Drop 16-Week Classes with No Record
February 25, 2022	Deadline to Drop First 8-Week Classes with a Quit (Q) or Withdraw (W)
March 11, 2022	Classes end for 1st 8-Weeks Session
March 15, 2022	Deadline for Clinical Teaching/Practicum Applications
March 15, 2022	Deadline for Faculty Submission of First 8-Week Final Class Grades (due by 3pm)
March 14-18, 2022	Spring Break (No Classes - Administrative Offices Open)
March 21, 2022	Class Schedule Published for Summer Semester
March 21, 2022	Add, Drop, and Late Registration Begins for Second 8-Week Classes \$25 Fee assessed for late registrants
March 21, 2022	Classes Begin for Second 8-Week Session
March 23, 2022	Deadline for Add, Drop, and Late Registration for Second 8-Week Classes
March 25, 2022	Deadline for Spring Graduation Application for Ceremony Participation
March 28, 2022	Deadline to Drop Second 8-Week Classes with No Record
April 1, 2022	Deadline for GRE/GMAT Scores to Graduate School Office
April 1, 2022	Deadline for School Counselor Program Applications

April 4, 2022	Registration Opens for Summer Semester
April 8, 2022	Deadline to Drop 16-Week Classes with a Quit (Q) or Withdraw (W)
April 16, 2022	Deadline for Final Committee-Edited Theses with Committee Approval Signatures for Spring Semester to Graduate School Office
April 29, 2022	Deadline to drop Second 8-week Classes with a Quit (Q) or Withdraw (W).
May 13, 2022	Deadline to Withdraw from the University for 16- and Second 8-Week Classes
May 13, 2022	Spring Semester Ends

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers.** Canvas no longer supports any version of Internet Explorer.

Logon to [A&M-Central Texas Canvas \[https://tamuct.instructure.com/\]](https://tamuct.instructure.com/) or access Canvas through the [TAMUCT Online link in myCT \[https://tamuct.onecampus.com/\]](https://tamuct.onecampus.com/). You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

Other Technology Support

For log-in problems, students should contact Help Desk Central

24 hours a day, 7 days a week

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat: \[http://hdc.tamu.edu\]](http://hdc.tamu.edu)

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[<https://dynamicforms.ngwebsolutions.com/casAuthentication.ashx?InstID=eaed95b9-f2be-45f3-a37d-46928168bc10&targetUrl=https%3A%2F%2Fdynamicforms.ngwebsolutions.com%2FSubmit%2FForm%2FStart%2F53b8369e-0502-4f36-be43-f02a4202f612>].

Faculty cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, working with others in an unauthorized manner, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be referred to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the Student Conduct process](#), [<https://www.tamuct.edu/student-affairs/student-conduct.html>].

If you know of potential honor violations by other students, you may [submit a report](#), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

Academic Accommodations

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Office of Access and Inclusion,

WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](#) Canvas page (log-in required) [<https://tamuct.instructure.com/courses/717>]

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](#) [<https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html>]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines](#) online, please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, both virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](#) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. For the Spring 2022 semester, the hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WOnline](https://tamuct.mywconline.com/) [<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

University Library

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](https://tamuct.libcal.com/appointments/?g=6956) [<https://tamuct.libcal.com/appointments/?g=6956>]. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [<http://tamuct.libguides.com/index>].

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or

Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage \[https://www.tamuct.edu/compliance/titleix.html\]](https://www.tamuct.edu/compliance/titleix.html).

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, who are exhibiting concerning behaviors, or individuals causing a significant disruption to our community, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2) online [\[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2\]](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2).

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](https://www.tamuct.edu/bit) website for more information [\[https://www.tamuct.edu/bit\]](https://www.tamuct.edu/bit). If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

INSTRUCTOR POLICIES.

I do not accept late assignments.

Copyright Notice.

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